



4000-01-U

DEPARTMENT OF EDUCATION

Privacy Act of 1974, as Amended; Renewal of Computer Matching Program between the U.S. Department of Education and the Internal Revenue Service

AGENCY: Department of Education.

ACTION: Notice.

SUMMARY: This document provides notice of the renewal of the computer matching program between the U.S. Department of Education (ED) and the Internal Revenue Service (IRS). The computer matching program will begin on the effective date specified in paragraph 5.

SUPPLEMENTARY INFORMATION:

ED originally published the notice of the matching program between ED and IRS in the Federal Register on July 28, 2006 (71 FR 42839). The computer matching program became effective for a period of 18 months on January 28, 2007. On July 10, 2009, IRS and ED extended the computer matching program for an additional 12 months from July 28, 2009, through July 27, 2010. The computer matching program expired on July 27, 2010.

This notice is provided under the Privacy Act of 1974 (5 U.S.C. 552a), as amended by the Computer Matching and Privacy Protection Act of 1988 (Pub. L. 100-503) and the Computer Matching and Privacy Protection Amendments of 1990

(Pub. L. No. 101-508) (Privacy Act); the Office of Management and Budget (OMB) Final Guidance Interpreting the Provisions of Public Law 100-503, the Computer Matching and Privacy Protection Act of 1988, 54 FR 25818 (June 19, 1989); and OMB Circular A-130, Appendix 1.

1. Name of Participating Agencies.

The U. S. Department of Education and the Internal Revenue Service.

2. Purpose of the Match.

The purpose of this matching program, entitled Taxpayer Address Request (TAR), is to permit ED to have access to the mailing address of any taxpayer who owes an overpayment of a grant awarded under subpart 1 of part A of title IV of the Higher Education Act of 1965, as amended (HEA) or who has defaulted on a loan made under parts B, D, or E of title IV of the HEA. ED will use taxpayer addresses to collect grant overpayments and loan debts.

In accordance with section 6103(m)(4)(B) of the Internal Revenue Code (IRC) (26 U.S.C. 6103(m)(4)(B)), the computer matching agreement between ED and IRS provides for redisclosure by the Secretary of Education of a taxpayer's mailing address to any lender, or State or nonprofit guarantee agency that is participating under part B or D of title IV of the HEA, or any educational institution with which the Secretary of Education has an agreement under

subpart 1 of part A or part D or E of title IV of the HEA. In addition, this matching program permits ED to have access to the mailing address of a taxpayer for use by ED and its agents for purposes of locating such taxpayer to collect or compromise a Federal claim against the taxpayer in accordance with 31 U.S.C. 3711, 3717, and 3718.

3. Authority for Conducting the Matching Program.

The information contained in the IRS database is referred to as the TAR, and the matching program between ED and IRS is authorized under section 6103(m)(2) and (m)(4) of the IRC (26 U.S.C. 6103(m)(2) and (m)(4)).

4. Categories of Records and Individuals Covered by the Match.

The records to be used in the match are described as follows:

ED will provide to the IRS the Social Security number (SSN) and first four letters of the last name of each student who has defaulted under a loan program authorized under part B, D, or E of title IV of the HEA or who owes a grant overpayment for a grant authorized under subpart 1 of part A of title IV of the HEA. This information will be extracted from ED's system of records entitled "Common Services for Borrowers (CSB)" (18-11-16) (71 FR 3503 (January 23, 2006)).

The ED data described in the preceding paragraph will be matched against the IRS' system of records, CADE Individual Master File (IMF), Treasury/IRS 24.030 (last published at 73 FR 13304 (March 12, 2008)) in order to collect the most recent mailing address of each taxpayer who matches the SSN and first four letters of the last name as provided by ED.

5. Effective Dates of the Matching Program.

The matching program will become effective at the latest of the following dates: (1) 40 days after the signing of the transmittal letter sending the computer matching program report to Congress and OMB, unless OMB disapproves the matching program within the 40-day review period; (2) if OMB waives 10 days of the 40-day review period, then 30 days after the signing of the transmittal letter sending the computer matching program report to Congress and OMB; or (3) 30 days after publication of this notice in the Federal Register. The matching program will continue for 18 months after the effective date and may be extended for an additional 12 months if the conditions specified in 5 U.S.C. 552a(o)(2)(D) have been met.

6. Address for Receipt of Public Comments or Inquiries.

Individuals wishing to comment on this matching program or obtain additional information about the program, including requesting a copy of the computer matching

agreement between ED and IRS, may contact Marian Currie, Management and Program Analyst, Federal Student Aid, U.S. Department of Education, 830 First Street, NE., Union Center Plaza, room #43B2, Washington, DC 20202-5320. Telephone: 202-377-3212; and as a secondary contact, Dwight Vigna, Director, Default Division, Federal Student Aid, U.S. Department of Education, 830 First Street, NE., Union Center Plaza, room #41F2, Washington, DC 20202-5320. Telephone: (202) 377-3436. If you use a telecommunications device for the deaf (TTD) or a text telephone (TTY), you may call the Federal Relay Service (FRS) at 1-800-877-8339.

Individuals with disabilities can obtain this document in an alternative format (e.g., braille, large print, audiotape, or computer diskette) on request to either contact person listed in the previous paragraph.

Electronic Access to the Document: The official version of this document is the document published in the Federal Register. Free Internet access to the official edition of the Federal Register and the Code of Federal Regulations is available via the Federal Digital System at: www.gpo.gov/fdsys. At this site you can view this document, as well as all other documents of this Department published in the Federal Register, in text or Adobe Portable Document Format (PDF). To use PDF you must have Adobe Acrobat Reader, which is available free at the site.

You may also access documents of the Department published in the Federal Register by using the article search feature at: www.federalregister.gov. Specifically, through the advanced search feature at this site, you can limit your search to documents published by the Department.

AUTHORITY: The Privacy Act of 1974, as amended (5 U.S.C. 552a) and Sections 6103(m)(2) and (m)(4) of the Internal Revenue Code (26 U.S.C. 6103(m)(2) and (m)(4)).

Dated: May 24, 2012

James W. Runcie,
Chief Operating Officer
Federal Student Aid.

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